

Instructions For FSA-510

REQUEST FOR AN EXCEPTION TO THE \$125,000 PAYMENT LIMITATION FOR CERTAIN PROGRAMS

Customers use this form to certify 75% of their average Adjusted Gross Income (AGI) is from farming, ranching or forestry operations and request an increase to the \$125,000 payment limitation. Data collected includes contact information, producer's election of the program year for which benefits are requested, producer's certification of at least 75% of the customer's average AGI for the three tax years immediately preceding the year for which benefits are requested was derived from farming, ranching or forestry operations and affirmation from a licensed Certified Public Accountant or attorney.

Submit the original of the completed form in hard copy, by email or facsimile to the appropriate USDA servicing office. <https://offices.sc.egov.usda.gov/locator/app>

Customers who have established electronic access credentials with USDA may electronically transmit this form to the USDA servicing office, provided that (1) the customer submitting the form is the only person required to sign the transaction, or (2) the customer has an approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for the program and type of transaction represented by this form.

Features for transmitting the form electronically are available to those customers with access credentials only. If you would like to establish online access credentials with USDA, follow the instructions provided at the USDA eForms web site.

Producers must complete Items 2 through 7. Licensed CPA or Attorney must complete items 8 through 11.

Items 1-7

Fld Name / Item No.	Instruction
1 Return Completed form to:	Enter the name and address of the FSA county office or USDA service center where the completed FSA-510 will be submitted.
2 Name and Address of Individual or Legal Entity	Enter your name, or name of the entity, and your complete mailing address including zip code. If you are completing this form on behalf of a general partnership or joint venture, only enter the name and address of one member per form. Each member must complete a separate form.

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3 Taxpayer Identification Number	Enter your Social Security Number (SSN) or Employer Identification Number (EIN). The SSN or EIN must be the taxpayer identification number associated with the individual or legal entity entered in item 2.
4 Requirements for Payment Limitation Exception for Certain Program	Read the information provided in item 4 including the included bullet points before completing items 4A and 4B or 4C.
4A Program Year	Enter the program year for which you are requesting benefits. Only one year may be entered per form. If you need to complete the certification for more than one year, a separate form must be completed for each year.
4B YES	Place a mark in the box beside 4B if you are certifying that you meet the requirements provided in Item 4 and you are requesting the increased payment limitation amount applicable to the program you have applied for or for which you intend to complete a program application. Only place a mark in Item 4B or Item 4C.
4C NO	Place a mark in the box beside 4C if you either do not meet the requirements provided in Item 4 or you do not want to request the increased payment limitation amount applicable to the program you have applied for or for which you intend to complete a program application. Only place a mark in Item 4B or Item 4C.
5 Signature	Read the acknowledgements and certifications before signing. If you are mailing or faxing this form, print the form and manually enter your signature. If this form is approved for electronic transmission and you have established credentials with USDA to submit forms electronically, use the buttons provided on the form for transmitting the form to the USDA servicing office.
6 Title/Relationship of the Individual Signing in a Representative Capacity for a Legal Entity	If you are signing in a representative capacity for the individual or legal entity identified in item 2, enter your title or relationship to the individual or legal entity. If you are signing for yourself and your name is recorded in item 2, leave this blank.

Fld Name / Item No.	Instruction
7 Date	Enter the signature date in month, day and year.

Items 8-11 must be completed by a Licensed CPA or Attorney

Fld Name / Item No.	Instruction
8 Signature	Read the acknowledgements and certifications before signing. Enter your signature to indicate your certification the two statements provided in Part C of this form are met.
9 Title	Enter CPA or Attorney as applicable for the individual signing in item 8.
10 State/License Number	Enter the applicable state you are licensed to practice in, followed by your associated individual license number.
11 Date	Enter the signature date in month, day and year.